

**770.0000 STATE BOARD OF EQUALIZATION**

*See Timberland*

**770.0001 Appeal Hearings.** Members of the public have the right to address the Board at a taxpayer's appeal hearing. An employee of a public agency may address the Board on behalf of the agency at a taxpayer's appeal hearing. OAG 9/29/97 (No. 97-412, Vol. 80, p. 247).

**770.0010 Assessment Practices Survey.** Government Code section 15641 authorizes the Board to audit the original books of account of any person owning or controlling property included in a survey when the property is of a kind for which accounting records are useful sources of appraisal data. C 10/27/87.

**770.0011 Assessment Practices Survey.** The State Board of Equalization is not required to disclose other than to an assessee information consisting of appraisal data concerning individual properties selected for appraisal in an assessment standards survey.

The State Board of Equalization is required to disclose parcel numbers of individual properties selected for appraisal in an assessment standards survey unless it can demonstrate that on the facts of the particular case the public interest served by not identifying the parcels clearly outweighs the public interest served by disclosure. OAG 10/8/93 (No. 93/201, Vol. 76, p. 219).

**770.0020 Assessors' Handbooks.** Handbooks adopted by the Board pursuant to Government Code section 15606 must be followed by assessors and assessment appeals boards since contemporaneous administrative constructions of statutes by those charged with their enforcement and interpretation is entitled to great weight and courts will generally not depart from such constructions unless they are clearly erroneous or unauthorized. (See *Coca Cola Co. v. State Board of Equalization*, 25 Cal.App.2d 918.) C 9/10/85.

**770.0050 Board Property Tax Rules.** Board property tax rules impose mandatory duties on county assessors and supersede guidance provided in assessors' handbooks if there are conflicts between rules and handbooks.

Property Tax Rule 6 (the cost approach to value) does not contemplate using acquisition cost, i.e., a sales price after construction, in a valuation based upon cost of construction, except when original cost is unknown. In such an instance, price level changes since the sale must be taken into account as provided in the rule. C 2/25/92.

**770.0080 Morgan Property Taxpayers' Bill of Rights.** Stats. 1993, Ch. 143, effective January 1, 1994, contains numerous provisions relating to assessment appeals, escape assessments, and information to be provided assesseees; and it establishes "The Morgan Property Taxpayers' Bill of Rights." The State Board of Equalization is required to designate an independent "Property Taxpayers' Advocate", who is to be responsible for reviewing the adequacy of procedures relating to the distribution of information regarding property tax assessment matters among the Board, assessors, and taxpayers and procedures relating to the expeditious handling of Board, assessor, and taxpayer inquiries, complaints, and problems. LTA 10/12/93 (No. 93/62) and LTA 12/30/93 (No. 93/80).

**770.0095 Participation in a Decision.** A member not present at a hearing may participate in the decision if he has made a reasonable effort to achieve a substantial understanding of the record. C 5/30/79.

## PROPERTY TAX ANNOTATIONS

**770.0096 Participation in a Decision.** When a majority of the members of the State Board of Equalization are prohibited from participating in the making of a governmental decision:

1. A sufficient number of disqualified members may be brought back to establish a quorum through a process of selection by lot.
2. The process of selection by lot may take any form that results in a random selection of an object representing a disqualified member, where each such member is represented by a different object.
3. In addition to selection by lot, other means of random selection include such activities as flipping coins, drawing cards, and throwing dice or having the members take turns based upon a predetermined order, and other impartial and equitable means of selection include making a qualitative evaluation of the particular interests involved.
4. All disqualified members must participate in the selection process whether by lot, other means of random selection, or other impartial or equitable means of selection.
5. A disqualified member's participation is legally required when his presence is necessary to establish a quorum with respect to the matter regardless of whether the Board's duties in question are statutory or constitutional.
6. The members may postpone the decision regarding the matter depending upon the individual circumstances involved. OAG 11/17/95 (No. 95/324, Vol. 78, p. 332).

**770.0100 Property Statements.** Only the Board is authorized to prescribe and enforce the use of forms for the assessment of property for taxation. A county assessor cannot legally impose a penalty for failure to file or for the late filing of a property statement that is not a Board-prescribed form. C 3/13/97.

**770.0110 Rules—Application Upon Amendment.** Unless otherwise provided in the amendments, upon becoming effective, amendments to a rule apply to all assessments made on or after the effective date and to assessment appeal hearings associated therewith. They also apply to all assessment appeal hearings in progress on or held subsequent to the effective date, even though the protested assessment may have been made prior to that date. They do not, however, apply to assessments and hearings which were final on or before the effective date. C 10/24/91.